Dec 14, 2005

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State of New Jersey
Department of Law and Public Safety
Division of Consumer Affairs
Cemetery Board

IN THE MATTER OF

Administrative Action

ELMWOOD CEMETERY

FINAL ORDER OF DISCIPLINE

Certificate of Authority Number 90

This matter was opened to the New Jersey Cemetery Board following review of information in the Board's files which resulted in the issuance of a Provisional Order of Discipline regarding the Elmwood Cemetery's failure to file annual reports from 1996-1997. Elmwood Cemetery responded to the Provisional Order and has submitted the outstanding reports and paid a penalty of \$500.00. The Board now makes the following findings of fact and conclusions of law:

FINDINGS OF FACT

- 1. Respondent, Elmwood Cemetery, holds Certificate of Authority Number 90. Respondent has been a New Jersey Cemetery Company at all times relevant to this matter and is not a municipality.
- 2. Pursuant to N.J.S.A. 8A:4-12, now N.J.S.A. 45:27-15, each cemetery company that is not a municipality must file an annual report with the Board showing the extent and augmentation of the

Maintenance and Preservation Fund for its fiscal year not later than 120 days after the close of its fiscal year.

3. A review of the Board's files demonstrated that the last annual Maintenance and Preservation Fund report was filed in 1996.

4. Since then, Elmwood Cemetery has filed its annual reports up to 2004 and paid a \$500.00 penalty.

CONCLUSIONS OF LAW

The failure to file an annual reports with the New Jersey Cemetery Board provides grounds for discipline pursuant to $\underline{\text{N.J.S.A}}$. 45:1-21 (h). Respondent has now filed the required reports and has paid a penalty.

ACCORDINGLY, IT IS ON THIS /TH DAY OF DECEMBER, 2005,

1. Elmwood Cemetery shall cease and desist from failing to file its annual Maintenance and Preservation Fund report within 120 days of the close of its fiscal year.

NEW JERSEY STATE CEMETERY BOARD

Frank J. DeGeeter, Chair